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MAR 1 0 2008 THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Yoshihisa MUROHASHI et al.

Serial No. 10/799,773

: Art Unit: 4178

Filed: March 15, 2004

Examiner: Olaniran, Fatimat O.

For: SOUND-FIELD SETTING

SYSTEM

Atty Docket: 0124/0024

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This is a response to the Office Action dated December 18, 2007. Please amend the above-identified application as follows.

Amend claims 1, 5, 9, 13 and 17-19.